

EXHIBIT B



110 North Elgin Avenue, Suite 400
Tulsa, OK 74120-1490
918.584.2900 Fax: 918.584.2931

BKD Tax ID#: 44-0160260

INVOICE

Golden Living Southaven
Attn Pam Robert
1000 Fianna Way
Fort Smith AR 72916-8285

AMOUNT ENCLOSED

\$

Date: 06/11/21

Page: 1

Client#: 0097557 - Invoice#: BK01420881

Please return top portion with payment

Client#: 0097557 - Invoice#: BK01420881

Litigation support services for client by B. Lane, including multiple calls, review of records provided by client in preparation for deposition, formation of the expert witness report, submission of report to client, and the actual deposition itself. 6,813.75

Administrative fee 672.55

Invoice Total

\$ 7,486.30

Go to bkd.com/client-login then BKD Client Payment Portal to pay online. Email ClientPaymentPortal@bkd.com with portal questions. Contact invoice sender or the BKD office below with account questions.

Invoices are due upon receipt and assessed finance charges after 32 days past due date unless detailed in engagement letter.

Thank you for your business!

BKD, LLP • 110 North Elgin Avenue, Suite 400 • Tulsa, OK 74120-1490
Phone 918.584.2900 • Fax 918.584.2931



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Attn Pam Robert
1000 Fianna Way
Fort Smith AR 72916-8285

AMOUNT ENCLOSED

\$

Date: 08/25/21

Page: 1

Client#: 0097557 - Invoice#: BK01448310

Please return top portion with payment

Client#: 0097557 - Invoice#: BK01448310

Client contact for updates on trial status

88.75

Administrative fee

3.55

Invoice Total

\$ 92.30

Go to bkd.com/client-login then BKD Client Payment Portal to pay online. Email ClientPaymentPortal@bkd.com with portal questions. Contact invoice sender or the BKD office below with account questions.

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**LAW FIRM OF
STARNES DAVIS FLORIE LLP**

REMITTANCE ADDRESS
P. O. Box 162587
Altamonte Springs, FL 32716
(205) 868-6000
Federal ID: 63-0685284

May 10, 2021

Margaret Sams Gratz
Mitchell McNutt & Sams, PA
mgratz@mitchellmcnut.com

Invoice # 222512
Client/Matter # 3268 - 0039307
Billing through 4/20/2021

Regulatory: U.S. Ex rel. Cameron Jehl v. GGNSC Southaven LLC d/b/a Golden Living Center-Southaven; GGNSC Administrative Services LLC, and GGNSC Clinical Services LLC

PROFESSIONAL SERVICES

			HOURS	AMOUNT
4/5/2021	REH	Conference call with Robert Salcido, Margaret Gratz, Paul Killeen and Pam Roberts about serving as expert witness in qui tam matter.	0.70	\$280.00
4/9/2021	REH	Responded affirmatively to email from Margaret Gratz asking if I can have draft report ready by next Wednesday.	0.10	\$40.00
4/9/2021	REH	Responded to email from Margaret Gratz asking my availability for deposition preparation during period April 20-30.	0.10	\$40.00
4/10/2021	REH	Began review of large volume of documents sent to me by Margaret Gratz.	0.70	\$280.00
4/12/2021	REH	Telephone conference with Margaret Gratz about my participation, about deposition this morning.	0.20	\$80.00
4/12/2021	REH	Viewed video deposition of Swigah Mwakipake (deposition took 5.3 hrs., but there were four breaks of 10-12 minutes when I was able to do other work).	4.70	\$1,880.00
4/12/2021	REH	Reviewed and organized large packet of printed materials delivered to me after deposition.	0.40	\$160.00
4/13/2021	REH	Began more thorough review of materials, conducted research into regulations and interpretive guidance at relevant time, engaged in telephone conference with Margaret Gratz, sent lengthy email to Margaret Gratz and Robert Salcido, began writing draft opinion.	6.50	\$2,600.00
4/14/2021	REH	Completed draft of expert opinion and emailed it to Margaret Gratz and Robert Salcido.	4.60	\$1,840.00
4/15/2021	REH	Telephone conference with Margaret Gratz regarding draft expert opinion, logistics of my testimony.	0.30	\$120.00
4/15/2021	REH	Conference call with Robert Salcido and Margaret Gratz regarding draft expert opinion.	1.20	\$480.00
4/15/2021	REH	Reviewed materials emailed by Margaret Gratz.	0.20	\$80.00

3268	Mitchell McNutt & Sams, PA	Invoice No: 222512	Page 2
4/16/2021	REH	Conducted research into history of CMS interpretive guidance, made significant revisions to my draft written opinion.	3.20 \$1,280.00
4/17/2021	REH	Finished revision to written draft opinion, sent to Robert Salcido and Margaret Gratz with explanatory email.	3.40 \$1,360.00
4/17/2021	REH	Email exchange with Robert Salcido about issues raised by Allina case.	0.20 \$80.00
4/19/2021	REH	Reviewed proposed tracked changes to my opinion provided by Robert Salcido, accepted the changes, made minor corrections, returned to Robert Salcido and Margaret Gratz with explanation.	0.50 \$200.00
4/19/2021	REH	Created pdf of my opinion with numbered pages, emailed to myself for signing, scanned signature page, returned signed page for emailing to Margaret Gratz.	0.20 \$80.00
4/19/2021	REH	Created and emailed list of documents I reviewed for opinion in addition to those provided me by Margaret Gratz.	0.30 \$120.00
Total Fees			<u>\$11,000.00</u>

RATE SUMMARY

REH	Harris, Rick E.	HOURS	RATE	AMOUNT
		27.50	400.00	\$11,000.00

INVOICE SUMMARY

Total Fees & Expenses this Invoice	<u>\$11,000.00</u>
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3268

Mitchell McNutt & Sams, PA

Invoice No: 222512

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Altamonte Springs, FL 32716
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Federal ID: 63-0685284

May 10, 2021

Margaret Sams Gratz
Mitchell McNutt & Sams, PA
mgratz@mitchellmcnuttl.com

Invoice # 222512
Client/Matter # 3268 - 0039307
Billing through 4/20/2021

**REMITTANCE COPY
PLEASE INCLUDE THIS PAGE WITH YOUR PAYMENT**

Total Fees & Expenses this Invoice	<u>\$11,000.00</u>
Previous Balance Due	<u>\$0.00</u>
Total Balance Now Due	<u>\$11,000.00</u>

**LAW FIRM OF
STARNES DAVIS FLORIE LLP**

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Altamonte Springs, FL 32716
(205) 868-6000
Federal ID: 63-0685284

June 01, 2021

Margaret Sams Gratz
Mitchell McNutt & Sams, PA
mgratz@mitchellmcnutt.com

Invoice # 223171
Client/Matter # 3268 - 0039307
Billing through 5/20/2021

Regulatory: U.S. Ex rel. Cameron Jehl v. GGNSC Southaven LLC d/b/a Golden Living Center-Southaven; GGNSC Administrative Services LLC, and GGNSC Clinical Services LLC

PROFESSIONAL SERVICES

			HOURS	AMOUNT
4/26/2021	REH	Deposition preparation session with Robert Salcido and Margaret Gratz.	2.50	\$1,000.00
4/27/2021	REH	Final deposition preparation with Robert Salcido and Margaret Gratz.	0.80	\$320.00
4/28/2021	REH	Sat for deposition by Plaintiff/relator counsel.	3.00	\$1,200.00
5/12/2021	REH	Reviewed and signed declaration, scanned it and sent it to Tara Farr.	0.50	\$200.00
5/18/2021	REH	Reviewed deposition transcript for errors, filled out errata sheet, and sent to Margaret Gratz and Tara Farr.	1.50	\$600.00
5/18/2021	REH	Email exchange with Margaret Gratz and Tara Farr about signing, notarizing document.	0.20	\$80.00
5/20/2021	REH	Took errata sheet to be notarized, scanned and emailed to Tara Farr and Margaret Gratz.	0.70	\$280.00
Total Fees				\$3,680.00

RATE SUMMARY

		HOURS	RATE	AMOUNT
REH	Harris, Rick E.	9.20	400.00	\$3,680.00

INVOICE SUMMARY

Total Fees & Expenses this Invoice \$3,680.00

3268

Mitchell McNutt & Sams, PA

Invoice No: 223171

Page 2

**LAW FIRM OF
STARNES DAVIS FLORIE LLP**

REMITTANCE ADDRESS
P. O. Box 162587
Altamonte Springs, FL 32716
(205) 868-6000
Federal ID: 63-0685284

June 01, 2021

Margaret Sams Gratz
Mitchell McNutt & Sams, PA
mgratz@mitchellmcnutt.com

Invoice # 223171
Client/Matter # 3268 - 0039307
Billing through 5/20/2021

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Total Fees & Expenses this Invoice	<u>\$3,680.00</u>
Previous Balance Due	<u>\$11,000.00</u>
Total Balance Now Due	<u><u>\$14,680.00</u></u>



400 West Parkway Place, Suite 300 P. O. Box 2418
 Ridgeland, MS 39158
 601-853-7050
 Federal ID 72-1396621

Received

MAY - 6 2021

Mitchell McNutt

Mitchell McNutt & Sams
 Attn: Margaret Gratz, CFO
 P. O. Box 7120
 Tupelo, MS 38802

Invoice No. 17129760 (include on check)
 Date 04/30/2021
 Client No. 25-02375.400

Professional services rendered as follows:

4/1/21 - Hariel: Conf call with legal counsel to discuss case; Read selected documents provided; research regulations and reimbursement guidance - 9 hours	\$3,240
4/5/21 - Hariel: Prep for and attendance of conf call with legal counsel concerning upcoming depo of plaintiff's expert witness - 1.5 hours	\$ 540
4/5/21 - Hariel: Review documents provided concerning litigation; review selected documents for background; trace source documents for Mertie's reimbursement calculations - 2 hours	\$ 720
4/6/21 - Hariel: Listening in on Scott Mertie deposition - 2 hours	\$ 720
4/6/21 - Williams: Research and information provided to Shane Hariel in connection with the deposition of Scott Mertie - 2 hours	\$ 720
4/7/21 - Hariel: Review defendants representation of Medicare and Medicaid payment over the relevant period - 1.5 hours	\$ 540
4/8/21 - Hariel: Research for expert report - 1.5 hours	\$ 540
4/9/21 - Hariel: Research for expert report - 2 hours	\$ 720
4/12/21 - Williams: Review expert report and CV with edits - 2 hours	\$ 720
4/12/21 - Hariel: Finalize research and draft report - 9.5 hours	\$3,420
4/14/21 - Hariel: Conf Call to discuss expert report - 1 hour	\$ 360
4/15/21 - Hariel: Updates to report; review Mertie depo transcript; new exhibit on cost incurred; review/reconcile interrogatory payment amounts to other payment representations - 4 hours	\$1,440
4/19/21 - Hariel: Conf call to discuss expert report; review additional depo; additional research and revisions - 2 hours	\$ 720

Carr, Riggs & Ingram, LLC
Mitchell McNutt & Sams
Invoice No. 17129760

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4/19/21 - Hariel: Review additional depositions and regulations - 5 hours	\$1,800
4/21/21 - Hariel: Mock depo/prep - 3 hours	\$1,080
4/22/21 - Hariel: Prep for depo - 1.5 hours	\$ 540
4/22/21 - Hariel: Reading additional depo; review testimony - 2.5 hours	\$ 900
4/24/21 - Hariel: Deposition - 5 hours	\$1,800
4/27/21 - Hariel: Review depo - 1.5 hours	\$ 540
4/28/21 - Hariel: Depo corrections - 0.5 hours	\$ 360

Total Hours: 59

Current Amount Due \$ 21,240.00

Less Retainer paid:

(\$5,000)

Total Due: \$16,240